

# Schedule of Adjustments For Nonresident or Part-Year Resident

Attach this Schedule to your Form 760PY or Form 763

2003

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Name(s) As Shown On Virginia Return	<b>B</b> Your SSN <hr/> <b>A</b> Spouse's SSN
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**Part I - Form 760PY ONLY - Deduction for Taxpayers Age 62 and Over**

(Nonresident filers compute the age deduction on Form 763.)

You may **NOT** claim both this deduction **and** the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

(Each Spouse computes this deduction separately.)

1. Enter your date of birth. . . . .
2. On January 1, 2004, if you are 62, 63 or 64, enter \$6,000; if over 65, enter \$12,000.
3. Enter the Ratio Schedule amount for the date you moved into or out of Virginia. . . .
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here. . . . .

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.  
 Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.  
 Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

<b>A</b> SPOUSE Filing Status 2 or 4	<b>B</b> YOU
Month - Day - Year - -	Month - Day - Year - -
00	00
.	.
00	00

**Part II - Computation for Tax Credit for Low Income Individuals**

- See instructions to compute.
- Please list below the name, Social Security Number (SSN) and Guideline Income for you, your spouse, and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Failure to complete this Part may result in credit being reduced or disallowed.

Exemption Information	Name	Social Security Number (SSN)	Guideline Income
1. Yourself			00
2. Spouse			00
3. Dependent			00
4. Dependent			00
5. Dependent			00
6. Dependent			00
7. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable.)			00
8. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 7 and the poverty guidelines in the instructions, determine your eligibility. . .			
9. If eligible, enter the number of personal exemptions from Form 760PY or 763. (Do not include age or blindness exemption.) . . . . .			
10. Multiply Line 9 by \$300 . . . . .			00
11. Compare the amount of tax on Line 17, Form 760PY, or on Line 18, Form 763, to the amount on Line 10 above. Enter the lower amount here. This is your Tax Credit for Low Income Individuals. Enter on Line 18(e), Form 760PY, or Line 19(e), Form 763. . . . .			00

**Part III - Credit for Tax Paid to Another State**

- Attach copy of that state's return.

	<b>Spouse</b> This column for 760PY Filing Status 4 filers only.	<b>You</b>
1. Enter qualifying taxable income base for other state's taxes. (See instructions.) . . . . .	00	00
2. Virginia Taxable Income - Enter amount from Line 15, Form 760PY, or Line 17, Form 763.	00	00
3. Enter qualifying tax paid to other state. (See instructions.) Name of state: _____	00	00
4. Virginia Income Tax - Enter amount from Form 760PY, Line 16, or from Form 763, Line 18	00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100%. (For ex., 31.6%) . . . .	%	%
6. Form 760PY filers, multiple Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5. . .	00	00
7. <b>Credit</b> - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6. . . . .	00	00
8. <b>Total</b> - Add Line 7, Col. A and Col. B. Also enter on Line 18(f), Form 760PY or Line 19(f), Form 763. <b>Note:</b> The sum of Line 11, Part II, and Line 8, Part III, cannot exceed your tax liability. Lower Line 8, Part III, if necessary to ensure sum does not exceed.		00

Name(s) As Shown on Virginia Return	Social Security Number
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#### Part IV - Addition to Tax , Penalty and Interest

- **See instructions.**

1.	Addition to Tax - Enter amount from Form 760C or Form 760F, whichever is applicable. . . . .	1.		00	●
2.	Penalty - See instructions. If owed, check one and enter amount: <input type="checkbox"/> Late Filing Penalty <b>or</b> <input type="checkbox"/> Extension Penalty . . . . .	2.		00	●
3.	Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions. . . . .	3.		00	●
4.	<b>Total</b> - Add Lines 1, 2 and 3. Enter here and on Line 22, Form 760PY, or Line 23, Form 763. . . . .	4.		00	

## Part V - Contributions and Consumer's Use Tax

This schedule may be used to pay consumer's use tax and make voluntary donations to certain organizations as authorized by the General Assembly. Read the instructions below for information on limitations that apply. If you want to make other donations to these organizations or would like additional information, see the instruction book. *The amounts you enter on this schedule will reduce your refund or increase the amount you owe on Form 760PY or Form 763.*

**Voluntary Contributions:** The total of amounts you enter for the organizations listed on Lines (1)-(17) may not be greater than the refund you are otherwise eligible to receive, but donations of any amount may be entered on Lines (19) through (25) even if you are not due a refund. If a payment is required for the amounts you enter on Lines (19) through (25), it will be included in computing the amount you owe on your return.

**Consumer's Use Tax (Form 760PY filers only):** Usually, you owe this tax if you purchased merchandise and did not pay sales tax. Typically, this happens when you shop by mail, internet, telephone or television from businesses that do not charge Virginia sales and use tax or when you purchase items tax-free while outside Virginia. Magazine and newspaper subscriptions are not taxed.

The consumer's use tax is 4 1/2 % of what you paid for the item ("cost price"). "Cost price" does not include separately stated shipping or delivery charges, but it does include a "shipping and handling" charge if listed as a combined item on the sales invoice. If the total amount of purchases was from out-of-state mail order catalog(s) **only**, and \$100 or less for the entire year, you do not have to pay the use tax. If the purchases were from out-of-state mail order catalog(s) and exceed \$100 or any amount from other sources, then you must report this and pay consumer's use tax on the **TOTAL** amount of *untaxed* purchases from **all** sources *during the calendar year*. Nonprescription drugs and proprietary medicines purchased for the cure, mitigation, treatment, or prevention of disease in human beings are exempt from consumer use tax.

(1) Virginia Nongame Wildlife Program		00	▶	(19) Chesapeake Bay Restoration Fund . . . . .		00	▶												
(2) Virginia Democratic Party** . . . . .		00	▶	(20) FACT: Family and Children 's Trust Fund . . . . .		00	▶												
(3) Virginia Republican Party** . . . . .		00	▶	(21) State Forests System Fund . . . . .		00	▶												
(4) U.S. Olympic Committee . . . . .		00	▶	(22) Uninsured Medical Catastrophe Fund . . . . .		00	▶												
(5) Open Space Recreation and Conservation Fund . . . . .		00	▶	(23) Jamestown Yorktown Foundation . . . . .		00	▶												
(6) Housing Program . . . . .		00	▶	(24) School Foundations: Enter code below and amount to the right. See your return instructions for codes.															
(7) Elderly & Disabled Transportation Fund		00	▶	1st Foundation . . . . .	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													(a)	00
(8) Community Policing Fund . . . . .		00	▶	2nd Foundation . . . . .	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>													(b)	00
(9) Virginia Arts Foundation . . . . .		00	▶	(25) Home Energy Assistance . . . . .		00	▶												
(10) Historic Resources Fund . . . . .		00	▶	(26) Total Contributions - Add Lines 18 through 25.		00													
(11) Virginia Foundation for the Humanities and Public Policy . . . . .		00	▶	(27) Consumer's Use Tax . . . . .		00	▶												
(12) University of Virginia Center for Politics		00	▶	(28) Total - Add Line 26 and Line 27. Enter this amount on Line 24, Form 760PY, or Line 25, Form 763.		00													
(13) George Mason Law and Economic Center . . . . .		00	▶																
(14) Children of America Finding Hope		00	▶																
(15) Virginia Transplant Council . . . . .		00	▶																
(16) 4H Educational Center . . . . .		00	▶																
(17) Virginia War Memorial Association and National D-Day Memorial . . . . .		00	▶																
(18) Add Lines 1 -17. This subtotal may not exceed the amount on Line 21 minus the total of Lines 22 and 23, Form 760PY; or Line 22 minus the total of Lines 23 and 24, Form 763.		00																	

\*\*Each taxpayer may contribute up to \$25 to a political party.

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